

ANNUAL REPORT
OF THE
TOWN OFFICERS
OF THE TOWN OF
Shelburne, N. H.
FOR THE
YEAR ENDING DECEMBER 31
1947



1948
The Oxford County Citizen
Bethel, Maine

Town Officers, 1947-48

Selectmen

C. B. EVANS

ROLAND HAYES

L. E. PHILBROOK

Treasurer

CHARLES H. EVANS

Tax Collector

JOSEPH P. TANNER

Town Clerk

LAWRENCE E. PHILBROOK

Auditors

OSCAR CHILCOAT

FRANCES PEABODY

Trustees of Trust Funds

CHARLES H. EVANS

CUVIER B. EVANS

FRANCES PEABODY

Library Trustees

WINIFERD McLAUGHLIN

HELEN PHILBROOK

MAUD RIX

Road Commissioner

GORDON EVANS

Supervisors of the Check List

GRACE RICHARDSON

FRANCES PEABODY

CHARLOTTE WILSON

Constable

CHESTER HAYES

N
352 07
554
1947

State of New Hampshire

To the inhabitants of the Town of Shelburne, in the County (L. S.) of Coos, in said State, qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Shelburne on Tuesday, the ninth day of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary town officers for the ensuing year.
2. To choose a delegate to the Constitution Convention.
3. To hear the reports of town officers heretofore chosen and pass any vote relating thereto.
4. To hear the report of the budget committee and act thereon.
5. To raise such sums of money as may be necessary to defray town charges for the year ensuing and make appropriation of the same.
6. To see what sum of money the town will vote to raise and appropriate for the maintenance of town highways and bridges.
7. To see what sum of money the town will vote to raise and appropriate for town road aid construction of highways.
8. To see what sum of money the town will vote to raise and appropriate for the library.
9. To see what sum of money the town will vote to raise and appropriate for the care of cemeteries.
10. To see what sum of money the town will vote to raise and appropriate for public welfare.
11. To see what sum of money the town will vote to raise and appropriate for fire prevention.
12. To see what sum of money the town will vote to raise and appropriate for fire trails.
13. To see if the town will vote to raise and appropriate \$200.00 to be used, if necessary, for spraying, fertilizing and care of the town forest birches.
14. To see if the town will vote to raise and appropriate \$80.00 for the town's share of co-operative participation in the White Mountain Region Association.
15. To see if the town will vote to authorize the selectmen to

administer or dispose of any real estate acquired by the town through tax collector's deeds.

16. To see if the town will vote to authorize the selectmen to distribute the inventory blanks when taking inventory.

17. To see if the town will vote to petition the State tax commission to have an audit made by the division of municipal accounting, and to make an appropriation to cover the expense of such audit.

18. To transact any other business that may legally come before said meeting.

Given under our hands and seal this twenty-first day of February in the year of our Lord nineteen hundred and forty-eight.

C. B. EVANS,
LAWRENCE E. PHILBROOK,
Selectmen of Shelburne.

A true copy of Warrant—Attest:

C. B. EVANS,
LAWRENCE E. PHILBROOK,
Selectmen of Shelburne.

Inventory of Town Property

Land and buildings,	\$671,140.00
Growing wood and timber,	62,910.00
Electric plants,	18,021.00
Horses, 23,	2,625.00
Cows, 103,	9,950.00
Neat stock, 1,	50.00
Sheep, 20,	200.00
Fur bearing animals,	42.00
Wood and lumber,	48,403.00
Gasoline pumps and tanks,	580.00
Mills and machinery,	2,500.00
<hr/>	
Total valuation,	\$816,421.00
Total amount of taxes for local purposes committed to collector,	\$14,331.68
Average tax rate per \$100.00 valuation,	\$1.73
Amount of property valuation exempted to soldiers,	\$2,750.00

Statement of Appropriations of Taxes Assessed

Town charges,	\$ 750.00
Fire fund and trail clearance,	500.00
Town road aid,	62.10
Town road maintenance,	3,000.00
Honor roll,	50.00
Clement Brook,	250.00
Libraries,	50.00
Old age assistance and town poor,	2,500.00
Town forest,	50.00
Cemeteries,	100.00
White Mountains Region Association,	80.00
County tax,	3,762.10
School tax,	4,395.00

Total appropriations,	\$15,549.20
-----------------------	-------------

Estimated Revenues:

Interest and dividend tax,	\$683.90
Railroad tax,	50.00
Savings bank tax,	15.00
Reimbursement a/c State and Federal land,	500.00
Motor vehicle permit fees,	270.00

Total revenues,	\$ 1,518.90
-----------------	-------------

	\$14,030.30
--	-------------

Plus overlay,	301.38
---------------	--------

Net amount to be raised by taxation,	\$14,331.68
--------------------------------------	-------------

Poll taxes at \$2.00,	\$204.00
-----------------------	----------

National Bank stock taxes,	3.60
----------------------------	------

	207.60
--	--------

Amount to be raised by property tax,	\$14,124.08
--------------------------------------	-------------

Balance

ASSETS	
Cash:	
In hands of treasurer,	\$2,006.50
In hands of officials:	
(a) U. S. bonds,	3,000.00
Accounts Due to the Town:	
Due from State:	
(a) Bounties,	80.00
Other bills due town:	
(a) Account National Forest,	731.60
(b) Fire bills,	150.00
(c) Plowing driveways,	51.00
Uncollected Taxes:	
(a) Levy of 1947,	891.54
(b) Levy of 1946,	7.40
	<hr/>
Total assets,	\$6,918.04
	<hr/>
Grand total,	\$6,918.04
Net surplus, December 31, 1946,	\$2,645.07
Net surplus, December 31, 1947,	3,033.04
	<hr/>
Increase of surplus,	\$387.97

Sheet

LIABILITIES

Accounts Owed by the Town:

Garage and town hall,	\$3,585.00
Clement Brook,	250.00
Honor roll,	50.00

Total liabilities,	\$3,885.00
--------------------	------------

Excess of assets over liabilities (surplus),	3,033.03
--	----------

Grand total,	\$6,918.04
--------------	------------

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Date: February 21, 1948.

C. B. EVANS,
L. E. PHILBROOK,
ROLAND HAYES,
Selectmen.
C. H. EVANS,
Treasurer.

Receipts

From Local Taxes:

Property taxes, current year,	\$13,272.61
Poll taxes, current year, regular @ \$2.00	154.00
National Bank stock taxes,	3.60
<hr/>	
Total of current year's taxes collected and remitted,	\$13,430.21
Property taxes, previous years,	434.95
Poll taxes, previous years, regular @ \$2.00,	26.00
Poll taxes, previous years, special @ \$3.00,	3.00
Interest received on taxes,	16.12
<hr/>	
Tax sales redeemed,	\$13,910.28

From State:

Interest and dividend tax,	687.17
Railroad tax,	74.49
Savings bank tax,	62.90
Reimbursement a/c State and Federal forest lands,	248.31
National forest reserve,	562.67
Fighting forest fires,	33.19
Bounties,	89.50

From Local Sources, Except Taxes:

Dog licenses,	7.00
Rent of town property,	10.00
Interest received on deposits,	75.00
Income from departments,	863.44
Registration of motor vehicles, 1947 permits,	571.37
<hr/>	

Total current revenue receipts (carried forward),	\$17,200.32
---	-------------

Payments

General Government:

Town officers' salaries,	\$ 587.60
Town officers' expenses,	200.50
Election and registration expenses,	17.00
Expenses town hall and other town buildings,	14.58

Protection of Persons and Property:

Special fire patrol,	236.90
Fire department, including forest fires,	875.31
Bounties,	80.00

Highways and Bridges:

Town maintenance, summer,	\$1,257.39
Town maintenance, winter,	1,634.66
	<hr/>
	2,892.05
General expenses of highway department,	308.68

Libraries:

Libraries,	57.77
------------	-------

Public Welfare:

Old age assistance,	472.03
Town poor,	777.25

Recreation:

Town forest,	33.05
--------------	-------

Public Service Enterprise:

Cemeteries, including hearse hire,	8.40
------------------------------------	------

Unclassified:

Advertising and regional associations,	80.00
--	-------

Total current maintenance expenses (carried forward),	<hr/> \$6,641.12
--	------------------

Receipts

Total receipts brought forward,	\$17,200.32
Receipts Other than Current Revenue:	
Temporary loans in anticipation of taxes during year,	\$5,000.00
Total receipts other than current revenue,	\$5,000.00
Total receipts from all sources,	\$22,200.32
Cash on hand January 1, 1947,	505.72
Grand total,	\$22,706.04

Payments

Total payments brought forward,	\$ 6,641.12
Interest:	
Paid on temporary loans in anticipation of taxes,	\$ 62.50
	<hr/>
Total interest payments,	62.50
Outlay for New Construction and Permanent Improvements:	
Highways and bridges, State aid con- struction,	\$ 123.97
Lands and buildings,	714.85
	<hr/>
Total outlay payments,	838.82
Indebtedness:	
Payments on temporary loans in antici- pation of taxes,	\$ 5,000.00
	<hr/>
Total indebtedness payments,	5,000.00
Payments to Other Governmental Divisions:	
Taxes paid to county,	\$3,762.10
Payments to school districts,	4,395.00
	<hr/>
Total payments to other governmental divisions,	8,157.10
	<hr/>
Total payments for all purposes,	\$20,699.54
Cash on hand December 31, 1947,	2,006.50
	<hr/>
Grand total,	\$22,706.04

Schedule of Town Property

Town hall, lands and buildings,	\$1,500.00
Libraries, furniture and equipment,	300.00
Fire department, equipment,	300.00
Highway department, equipment,	5,000.00
Town forest,	800.00
Schools, lands and buildings,	5,000.00
School equipment,	250.00
Connor lot,	250.00
Total,	<hr/> \$13,400.00

Report of Town Clerk

December 31.		
Motor permit fees collected,	\$571.37	
Dog tax collected,	8.00	
	<hr/>	\$579.37
Paid to town treasurer,	\$578.37	
Fee,	1.00	
	<hr/>	\$579.37

Respectfully submitted,
L. E. PHILBROOK,
Town Clerk.

Report of Tax Collector

	1947	
Property tax,	\$14,124.15	
102 polls,	204.00	
Bank tax,	3.60	
1 added poll,	2.00	
Total warrant,	\$14,333.75	
Property tax collected,	\$13,272.61	
77 polls @ \$2.00, collected,	154.00	
Bank tax collected,	3.60	
		\$13,430.21
Uncollected polls,	40.00	
Uncollected property tax,	851.54	
Abatements,	12.00	
	\$14,333.75	
Levy of 1946:		
Property tax collected,	\$434.95	
12 polls @ \$2.00,	24.00	
1 1945 poll @ \$2.00,	2.00	
1 1945 poll @ \$3.00,	3.00	
Interest collected,	16.12	
		480.07
Total payments to treasurer,	\$13,910.28	
Uncollected 1946 property tax,	\$ 3.40	
Uncollected 1946 poll tax,	4.00	
Abatements, 1946 poll tax,	10.00	
I hereby certify that the above is correct to my best knowledge and belief.		
JOSEPH P. TANNER,		
Collector.		

Detail Statement of Receipts

From:

Jan.	13.	State, snow plow,	\$ 50.05
	20.	State National Forest Reserve,	562.67
	20.	J. P. Tanner, collector,	56.70
Feb.	18.	J. P. Tanner, collector,	69.32
	25.	State, snowplow,	213.85
Mar.	4.	Brown Co., fire bill,	25.00
	4.	Plowing driveways,	68.01
	4.	L. E. Philbrook, auto fees,	115.44
	4.	L. E. Philbrook, dog tax,	7.00
	12.	L. E. Philbrook, auto fees,	54.04
	12.	Plowing driveways,	53.78
	12.	Account National Forest,	248.31
	17.	L. E. Philbrook, auto fees,	32.46
	18.	Plowing driveways,	8.75
	19.	State, snow plow,	40.95
	21.	L. E. Philbrook, auto fees,	63.04
	24.	J. P. Tanner, collector,	22.98
	29.	State, snow plow,	277.55
Apr.	4.	Plowing driveways,	37.12
	4.	L. E. Philbrook, auto fees,	25.00
	11.	State, bounties,	89.50
	26.	Plowing driveways,	74.88
	26.	L. E. Philbrook, auto fees,	10.00
June	4.	U. S. Bond, interest,	37.50
	17.	Berlin City National Bank, note,	5,000.00
	20.	L. E. Philbrook, auto fees,	35.45
	20.	Plowing driveways,	18.50
July	10.	L. E. Philbrook, auto fees,	30.00
	28.	J. P. Tanner, collector,	52.73
Aug.	26.	J. P. Tanner, collector,	3,851.42
Sept.	10.	J. P. Tanner, collector,	281.39
	13.	State, fire bill,	20.41
	22.	J. P. Tanner, collector,	257.76
	22.	J. P. Tanner, collector,	609.92
Oct.	3.	J. P. Tanner, collector,	6,848.27
	15.	J. P. Tanner, collector,	183.18

Nov.	6.	L. E. Philbrook, auto fees,	135.46
	8.	J. P. Tanner, collector,	525.20
	18.	L. E. Philbrook, auto fees,	26.33
	21.	J. P. Tanner, collector,	633.71
Dec.	1.	U. S. Bond, interest,	37.50
	12.	J. P. Tanner, collector,	483.68
	17.	State, savings bank tax,	62.90
	17.	State, railroad tax,	74.49
	17.	State, interest and dividend tax,	687.17
	31.	L. E. Philbrook, auto fees,	44.15
	31.	Rent, town hall,	10.00
	31.	State, fire bill,	12.78
	31.	J. P. Tanner, collector,	34.02
Total receipts,			<hr/> \$22,200.32

Detail Statement of Payments

Town Officers' Salaries

Charlotte Wilson, librarian,	\$ 37.50	
Lucy Hayes, librarian,	12.50	
Francis Peabody, auditor,	5.00	
Oscar Chilcoat, auditor,	5.00	
C. H. Evans, treasurer,	75.00	
J. P. Tanner, tax collector,	139.10	
Roland Hayes, selectman,	65.00	
C. B. Evans, selectman,	100.00	
L. E. Philbrook, selectman,	75.00	
L. E. Philbrook, town clerk,	73.50	
		\$587.60

Town Officers' Expenses

Smith & Towne, printing,	\$93.00	
Roy A. Hamlin, collectors' and clerks' bonds,	30.00	
Thelma Morse Murphy, real estate listings,	7.09	
George & Morse, treasurer's bond,	20.00	
Fred Keough, conveying lumber,	4.00	
Brown & Saltmarsh, town books,	12.20	
Association New Hampshire Assessors, dues,	2.00	
Brown & Saltmarsh, town books,	11.75	
New Hampshire Town Clerks' Association, dues,	2.00	
C. B. Evans, auto mileage,	10.00	
L. E. Philbrook, postage, express, etc.,	8.46	
		\$200.50

Election and Registration

Grace Richardson, supervisor,	\$4.00	
Francis Peabody, supervisor,	4.00	
Charlotte Wilson, supervisor,	4.00	
Ralph Peabody, moderator,	5.00	
		\$17.00

Town Hall

Frank Wheeler, janitor,	\$14.58
-------------------------	---------

Town Hall

(Permanent Improvements)

Roland Hayes,	\$ 81.15	
Luther Buber Sons Co., asbestos siding,	633.70	
		\$714.85

Fires and Fire Trails

Ralph Peabody, fire payroll,	\$ 7.15	
State of New Hampshire, fire tools,	15.78	
Fire Protection Co., fire hose and nozzle,	368.28	
Ralph Peabody, payroll on trails,	80.00	
Ralph Peabody, payroll, Lead Mine fire,	33.65	
Ralph Peabody, payroll, Lead Mine fire,	148.45	
Sullivan's Garage, gasoline,	2.62	
Ralph Peabody, fire trails,	53.50	
Roland Hayes, care fire pump and gas,	15.88	
Gorham Fire Department, Pace-Stone Farm and town fires,	150.00	
J. W. McLaughlin, emergency fire patrol,	91.65	
Roland Hayes, emergency fire patrol,	75.00	
Ralph Peabody, payroll, emergency fire patrol,	70.25	
		<hr/> \$1,112.21

Bounties

Elmer Merrill, 1 bear,	\$20.00	
Henry E. Noyes, 3 bears,	60.00	
		<hr/> \$80.00

**Town Highways
(Summer)**

Gordon Evans, payroll,	\$ 99.80	
Roland Hayes, gas,	10.71	
C. B. Evans, gravel,	7.20	
Gordon Evans, payroll,	30.00	
Collector Internal Revenue, withholding tax,	2.50	
Gordon Evans, payroll,	77.70	
Gordon Evans, payroll,	90.50	
Gordon Evans, payroll,	126.50	
State of New Hampshire, tarring and surface treatment,	567.77	
Gordon Evans, payroll,	70.00	
Gordon Evans, payroll,	145.10	
Roland Hayes, gas,	19.61	
L. E. Philbrook, cottage roads,	10.00	
		<hr/> \$1,257.39

(Winter)

Gordon Evans, payroll and freight,	\$284.53	
Central Service Station, gas,	5.44	
Roland Hayes, gas,	46.42	
Gordon Evans, payroll,	288.45	
Roland Hayes, gas,	53.90	
Central Service Station, chains,	24.53	

DETAIL STATE OF PAYMENTS

19

Gordon Evans, freight,	22.50
R. C. Hazelton & Co., plow blades,	77.70
Berlin Welding Co., work on sander,	93.00
Roland Hayes, gas,	45.05
Gordon Evans, payroll,	209.40
Gordon Evans, payroll,	213.85
Roland Hayes, gas,	43.10
R. C. Hazelton & Co., wing blade,	10.55
Collector Internal Revenue, withholding tax,	15.40
Lauf's Garage, gas,	3.60
E. Libby & Sons Co., bolts for plow,	1.40
Gordon Evans, payroll,	130.35
Delia Dunbar, sand,	13.50
State of New Hampshire, chloride,	51.99

\$1,634.66

Miscellaneous

Central Service Station, truck,	\$ 7.50
Lauf's Garage, truck,	58.02
Roland Hayes, lights,	6.00
Central Service Station, truck,	2.50
Lauf's Garage, truck,	34.66
Berlin Welding Co., truck,	76.96
Central Service Station, truck,	12.85
Roland Hayes, lights,	4.00
William O'Donnell, paint,	9.20
Roland Hayes, lights,	6.00
George and Morse, insurance,	90.99

\$308.68

Libraries

George and Morse, insurance,	\$ 4.69
Womrath Bookshop, books,	20.08
Family Reading Club, books,	2.00
Gaylord Bros., supplies,	16.30
Family Reading Club, books,	2.00
Family Reading Club, books,	2.00
The Macmillan Co., books,	3.70
Family Reading Club, books,	2.00
Bantam Books, Inc., books,	5.00

\$57.77

Old Age Assistance

State of New Hampshire,	\$ 77.39
State of New Hampshire,	36.38
State of New Hampshire,	36.11
State of New Hampshire,	85.90

State of New Hampshire,	36.07	
State of New Hampshire,	85.71	
State of New Hampshire,	114.47	
	<hr/>	\$472.03
Town Poor		
St. Louis Hospital,	\$153.50	
St. Louis Hospital,	79.90	
St. Louis Hospital,	344.85	
F. M. Appleton, M. D.,	199.00	
	<hr/>	\$777.25
Town Forest		
Ralph Peabody, labor,	\$25.55	
Ralph Peabody, labor,	7.50	
	<hr/>	\$33.05
Cemeteries		
Gordon Evans, mowing,		\$8.40
Regional Association		
White Mountains Region Association, appro- priation,		\$80.00
Interest		
Berlin City National Bank, interest on note,		\$62.50
T. R. A. Construction		
State of New Hampshire, appropriation, 1946 and 1947,		\$123.97
Indebtedness Payments		
Berlin City National Bank, note,		\$5,000.00
Payments to County		
County treasurer, county tax,		\$3,762.10
Payments to School District		
School treasurer, 1946-1947 appropriation,		\$4,395.00
	<hr/>	\$20,699.54

Report of Library Trustees

Appropriation,	\$50.00
Books purchased:	
Art In Everyday Life—Mc. Pub. Co.	\$3.70
The Threshers—The Family Reading Circle	
Treasures of the Kingdom—The Family Reading Circle	
The Magnificent Barb—The Family Reading Circle	
The Quarry—The Family Reading Circle	
Spoonhandle—Family Reading Circle	\$8.00
Twenty Volumes of Standard Works—Bantam Books	\$5.00
Steeple Bush—The Old Corner Bookstore	
Cabin On The Silver Tongue—The Old Corner Bookstore	
The House That Jacob Built—The Old Corner Bookstore	
The Fireside Book of Christmas Stories—The Old Corner Bookstore	
Christmas Carols—The Old Corner Bookstore	\$11.71
Library Supplies—Gaylord Bros,	\$16.30
	<hr/>
Total	\$44.71
Cash On Hand	\$ 5.29
	<hr/>
	\$50.00
Gifts To The Library—Mr. and Mrs. Sargent Wellman	
Mr. and Mrs. Hugh Hince	
Mr. and Mrs. Lawrence Philbrook	
Estimate for 1948-'49	
Books and Supplies	\$50.00
Book Shelving	\$40.00
	<hr/>
Total	\$90.00

Respectfully Submitted,
HELEN D. PHILBROOK
MAUD G. RIX
HELEN F. HOLBROOK

Shelburne School Report

March 1, 1948

OFFICERS

Moderator

RALPH PEABODY

Clerk

LAWRENCE PHILBROOK

Treasurer

CHARLES EVANS

Auditors

FRANCIS PEABODY

OSCAR CHILCOAT

School Board

MAUD RIX, Chairman,
GRACE RICHARDSON,
CHARLOTTE WILSON,

Term expires 1948
Term expires 1949
Term expires 1950

Superintendent of Schools

ALBERT P. KNIGHTLY

Warrant

The State of New Hampshire

To the inhabitants of the School District in the Town of Shelburne qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District on the 9th day of March, 1948, at 10.30 o'clock in the forenoon to act upon the following subjects:

1. To choose a moderator for the coming year.
2. To choose a clerk for the ensuing year.
3. To choose a member of the school board for the ensuing three years.
4. To choose a treasurer for the ensuing year.
5. To determine and appoint the salaries of the school board and truant officer, and fix the compensation of any other officers or agents of the District.
6. To hear the reports of agents, auditors, committees, or officers heretofore chosen, and pass any vote relating thereto.
7. To choose agents, auditors, committees in relation to any subject embraced in this warrant.
8. To see if the District will vote to reconsider the action taken under Article 1 in the warrant used at the special school meeting on August 29, 1946, namely, "To see whether the town will vote to close the elementary school in Shelburne Village and to transport the pupils of said school to the Gorham Elementary School or continue to maintain said Shelburne Village School, as in previous years." (Vote: 49 yes and 19 no.) And to substitute instead Article 9 below.
9. To see if the District will vote to go on record as favoring or not favoring that the Shelburne School be kept open, under the present conditions, and so instruct the school board.
10. To see if the District will vote to make any alterations in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the District, as determined by the school board in its annual report.

11. To transact any other business that may legally come before this meeting.

Given under our hands at said Shelburne this 26th day of January, 1948.

MAUD RIX,
GRACE RICHARDSON,
CHARLOTTE WILSON,
School Board.

Budget for 1948-49

(Compared with Budget of 1947-48 and Expenditures of 1946-47)

	Amount Spent 1946-47	Budget 1947-48	Proposed Budget 1948-49
Salaries and district officers,	\$ 55.00	\$ 110.00	\$ 110.00*
Local share superintendent's salary,	79.18	100.00	169.80*
Expense of administration,	20.94	15.00	25.00
Teacher's salary,	1,199.80	1,500.00	1,900.00
Textbooks,	1.53	20.00	60.00
Scholar's supplies,		20.00	60.00
Flags and appurtenances,		5.00	5.00
Other expenses of instruction,	2.42		20.00
Janitor service,	273.00	273.00	273.00
Fuel,		160.00	200.00
Water, light, janitor's supplies,	25.29	75.00	75.00
Minor repairs and expense,	106.77	200.00	100.00
Medical inspection,	60.00	40.00	60.00
Transportation of pupils,	1,141.94	1,020.00	1,600.00
Payments of tuition,	841.33	875.00	750.00
Other special activities,			5.00
Tax for State wide supervision,	50.00	52.00	52.00*
Insurance and other fixed charges,	80.00	5.00	

Totals,	\$3,937.20	\$4,395.00	\$5,464.80
Requested appropriation, March 1948,			\$5,464.80

* The starred items are required by law to be raised as determined by the proper authorities. The district determines the salaries of the district officers. The supervisory union decides the district's share of the superintendent's salary. The State treasurer reports the amount of the per capita tax. The retirement board assesses the amount for teacher's retirement.

Financial Statement

Receipts	
1946-1947	
Balance, July 1, 1946,	\$ 5.25
Selectmen, appropriation, 1946-47,	4,196.18
Other receipts,	18.00
<hr/>	
Total balance and receipts,	\$4,219.43
Payments	
Salaries of district officers,	\$ 55.00
Local share superintendent's salary,	79.18
Truant officer and school census,	
Expenses of administration,	20.94
Teacher's salary,	1,199.80
Textbooks,	1.53
Scholars' supplies,	
Flags and appurtenances,	
Other expenses of instruction,	2.42
Janitor service,	273.00
Fuel,	
Water, light, janitor's supplies,	25.29
Minor repairs and expense,	106.77
Medical inspection,	60.00
Transportation of pupils,	1,141.94
Payments of tuition,	841.33
Other special activities,	
Tax for State wide supervision,	50.00
Insurance and other fixed charges,	80.00
New equipment,	
<hr/>	
Total payments,	\$3,937.20
Cash on hand, June 30, 1947,	282.23
<hr/>	
Grand total,	\$4,219.43

Auditor's Certificate

This is to certify that I have examined the books and other financial reports of the school board of Shelburne of which this is a true summary for the fiscal year ending June 30, 1947, and find them correctly cast and properly vouched.

FRANCIS PEABODY,
Auditor.

July 11, 1947.

Report of Superintendent

To the Superintending School Committee and the Citizens of
the Shelburne School District:

Foreword

We want our school to teach more than the three R's. We want the school to help build character. We want our boys and girls to be honest, friendly, considerate, co-operative and responsible. We want them not only to believe in democracy but to play their part in making it work. We want them to know the happiness to be derived from hard work, as well as the joys of a profitably invested leisure. In short, we expect the school to develop rounded, balanced lives, to contribute to youth's personalities, and to the enrichment of society.

Teacher

The teacher this year is Marie Daley. She returned to the same position as last year.

State Aid

The 1947 legislature enacted a new State Aid law which became effective on July 1, 1947. Shelburne is not eligible for either the general aid or the equalization aid since the school district did not levy and spend for school purposes, during 1946-47, at least six-tenths of one per cent of the equalized valuation of the district.

Notes on the Budget

The school board's total budget for 1948-49 is \$5,464.80, as compared with \$4,395.00 for last year. The requested appropriation is the same as the budget since there is no estimated income.

The increase in the total budget reflects anticipated higher costs for materials, supplies, salaries and all along the line.

Enrollment and Attendance

There are at this writing 11 enrolled at the school. This represents an increase of four over the figure during the fall.

The average attendance last year was 6.67. The percentage of attendance was 95.15 and there were but five cases of tardiness.

Tuition

We have 13 attending school outside the district: Eight are at the Gorham Elementary, four at Gorham High and one at Berlin High. The State is this year paying the tuition on seven elementary pupils at Gorham.

The tuition rates are as follows: Gorham Elementary, \$54.00; Gorham High, \$138.89; and Berlin High, \$134.88.

Conclusion

It is always gratifying to note the regard that the individual citizens and local organizations have for their school. Your interest in the well being of the entire school system, your support and your co-operation are most cheering.

I take this opportunity to express my appreciation to the members of the school board, parents, teacher and friends for their support in our common effort to maintain a good school.

Respectfully submitted,

ALBERT P. KNIGHTLY,
Superintendent of Schools.

Registration and Attendance

1946-1947

Teacher, Marie Daley.	
Number of pupils,	10
Number of boys,	4
Average attendance,	6.67
Average membership,	7.01
Percentage of attendance,	95.15
Number of tardiness,	5

Enrollment, January 1, 1948

Grade 1,	3
Grade 2,	1
Grade 3,	2
Grade 4,	2
Grade 6,	1
Grade 7,	2
<hr/>	
Total,	11

